**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR**

**WEDNESDAY, THE 4TH APRIL 2007 / 14TH CHAITHRA 1929**

**WP(C).No. 32429 of 2005(I)**
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**PETITIONER:**
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**M/S.PROTECH APPLIANCES (P) LTD.,**
**G-261, IIND FLOOR, MAIN AVENUE,**
**PANAMPILLY NAGAR, ERNAKULAM, COCHIN-682 036,**
**REPRESENTED BY MANAGER (FINANCE), JOSE SEBASTIAN.**

**BY ADV. SRI.V.V.ASOKAN**
**SMT.S.AMINA**

**RESPONDENTS:**
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**1. STATE OF KERALA, REPRESENTED BY**
**CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT,**
**THIRUVANANTHAPURAM.**

**2. COMMISSIONER, COMMERCIAL TAXES,**
**THIRUVANANTHAPURAM.**

**3. THE ASSISTANT COMMISSIONER OF**
**COMMERCIAL TAXES I (ASSMT), SPECIAL CIRCLE III,**
**COMMERCIAL TAXES COMPLEX, ERNAKULAM.**

**BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 04/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**K.BALAKRISHNAN NAIR,J.**

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Judgment

The petitioner challenges Ext.P4 notice on various grounds. I think, it is not proper for this Court to entertain this Writ Petition, challenging a notice. The petitioner may file its objections, including the one raised, relying on SRO 1091/99, before the 3rd respondent. In that event, the said Officer will consider those objections and pass appropriate orders thereon in accordance with law after affording an opportunity of being heard to the petitioner. If only an adverse order is passed, the petitioner can be said to be aggrieved. In that event, it can work out its remedy against it. The Writ Petition is closed without prejudice to the contentions of the petitioner.

04.04.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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